

EXHIBIT D-2 - UNTIMELY TAX CLAIMS

| CREDITOR'S NAME AND ADDRESS | CLAIM NUMBER | ASSERTED CLAIM AMOUNT | DATE FILED | DOCKETED DEBTOR |
|--|--------------|--|------------|-------------------------------|
| CITY OF DAYTON CITY OF DAYTON FINANCE DEPARTMENT 101 W THIRD ST DAYTON, OH 45402 | 16404 | Secured: Priority: \$427,534.25 Administrative: Unsecured: _____ Total: \$427,534.25 | 11/06/2006 | DELPHI CORPORATION (05-44481) |
| HINDS CO MS HINDS CO TAX COLLECTOR PO BOX 1727 JACKSON, MS 39215 | 16274 | Secured: Priority: \$702,798.81 Administrative: Unsecured: _____ Total: \$702,798.81 | 08/28/2006 | DELPHI CORPORATION (05-44481) |
| HINDS COUNTY TAX COLLECTOR PO BOX 1727 ADD CHG 1 08 04 CP JACKSON, MS 39215-1727 | 16275 | Secured: \$380,196.10 Priority: \$0.00 Administrative: Unsecured: _____ Total: \$380,196.10 | 08/28/2006 | DELPHI CORPORATION (05-44481) |
| ILLINOIS DEPARTMENT OF REVENUE 100 W RANDOLPH ST LEVEL 7 425 CHICAGO, IL 60601 | 16470 | Secured: Priority: \$222,477.02 Administrative: Unsecured: \$35,181.75 Total: \$257,658.77 | 01/03/2007 | DELPHI CORPORATION (05-44481) |
| ST JOSEPH COUNTY TREASURER COUNTY CITY BLDG 227 W JEFFERSON BLVD SOUTH BEND, IN 46601-1830 | 16552 | Secured: Priority: \$1,105.56 Administrative: Unsecured: _____ Total: \$1,105.56 | 02/23/2007 | DELPHI CORPORATION (05-44481) |
| STATE OF MINNESOTA DEPARTMENT OF REVENUE BANKRUPTCY SECTION PO BOX 64447 SAINT PAUL, MN 55164-0447 | 16478 | Secured: Priority: \$599.00 Administrative: Unsecured: _____ Total: \$599.00 | 01/09/2007 | DELPHI CORPORATION (05-44481) |
| STATE OF NEW HAMPSHIRE DEPT OF REVENUE ADMINISTRATION PO BOX 454 CONCORD, NH 03302-0454 | 16565 | Secured: Priority: \$13,505.35 Administrative: Unsecured: _____ Total: \$13,505.35 | 03/05/2007 | DELPHI CORPORATION (05-44481) |
| VIRGINIA DEPARTMENT OF TAXATION PO BOX 2156 RICHMOND, VA 23218 | 16464 | Secured: Priority: \$10,288.39 Administrative: Unsecured: _____ Total: \$10,288.39 | 12/26/2006 | DELPHI CORPORATION (05-44481) |

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|---|--------------|--|------------|----------------------------------|
| WARREN CITY INCOME TAX DEPT PO BOX 230 WARREN, OH 44482 | 16457 | Secured: Priority: \$131,083.00 Administrative: Unsecured: Total: <u> </u> \$131,083.00 | 12/15/2006 | DELPHI CORPORATION (05-44481) |
| | | Total: 9 \$1,924,769.23 | | |